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EXTRAORDINARY

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Separate paging is given to this Part in order that it may be filed  
as a separate compilation

## RAJYA SABHA

The following Bill was introduced in the Rajya Sabha on the 19th March, 1974:—

BILL No. X of 1974

*A Bill to provide for the inapplicability of the provisions of Chapter XXXVI of the Code of Criminal Procedure, 1973 to certain economic offences.*

Be it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

1. (1) This Act may be called the Economic Offences (Inapplicability of Limitation) Act, 1974.

(2) It extends to the territories to which the Code of Criminal Procedure, 1973 applies.

2 of 1974.

(3) It shall come into force on the 1st day of April, 1974.

2. Nothing in Chapter XXXVI of the Code of Criminal Procedure, 1973 shall apply to—

2 of 1974.

(i) any offence punishable under any of the enactments specified in the Schedule; or

(ii) any other offence, which under the provisions of that Code, may be tried along with such offence,

and every offence referred to in clause (i) or clause (ii) may be taken cognizance of by the Court having jurisdiction as if the provisions of that Chapter were not enacted.

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## THE SCHEDULE

(See section 2)

1. The Indian Income-tax Act, 1922 (11 of 1922).
2. The Income-tax Act, 1961 (43 of 1961).
3. The Companies (Profits) Surtax Act, 1964 (7 of 1964).
4. The Wealth-tax Act, 1957 (27 of 1957).
5. The Gift-tax Act, 1958 (18 of 1958).
6. The Central Sales Tax Act, 1956 (74 of 1956).
7. The Central Excises and Salt Act, 1944 (1 of 1944).
8. The Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).
9. The Customs Act, 1962 (52 of 1962).
10. The Gold (Control) Act, 1968 (45 of 1968).
11. The Imports and Exports (Control) Act, 1947 (18 of 1947).
12. The Foreign Exchange Regulation Act, 1947 (7 of 1947).
13. The Foreign Exchange Regulation Act, 1973 (46 of 1973).
14. The Capital Issues (Control) Act, 1947 (29 of 1947).
15. The Indian Stamp Act, 1899 (2 of 1899).
16. The Emergency Risks (Goods) Insurance Act, 1962 (62 of 1962).
17. The Emergency Risks (Factories) Insurance Act, 1962 (63 of 1962).
18. The Emergency Risks (Goods) Insurance Act, 1971 (50 of 1971).
19. The Emergency Risks (Undertakings) Insurance Act, 1971 (51 of 1971).
20. The General Insurance Business (Nationalisation) Act, 1972 (57 of 1972).



## STATEMENT OF OBJECTS AND REASONS

Chapter XXXVI of the Code of Criminal Procedure, 1973, which comes into force on 1st April, 1974, provides for limitation for taking cognizance of certain offences, Offences under Acts, like the Income-tax Act, Customs Act, Gold (Control) Act, Central Excises and Salt Act, etc., by their very nature, do not generally come to light as soon as they are committed and are often preceded by long periods of investigation or adjudication. In the process the period of limitation prescribed in the aforesaid Chapter may run out in many a case, thus enabling the offenders to escape prosecution under these Acts. Hence, it is proposed to make the provisions of Chapter XXXVI of the Code of Criminal Procedure, 1973, inapplicable to offences under the Acts which are enumerated in the Schedule to the Bill.

2. The Bill seeks to achieve this objective.

NEW DELHI;

The 15th March, 1974.

Y. B. CHAVAN.

B. N. BANERJEE,  
*Secretary-General.*



